



ATCHISON COUNTY, MISSOURI  
TWO YEARS ENDED DECEMBER 31, 1999

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 2000-103  
September 26, 2000  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

# AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

September 2000

[www.auditor.state.mo.us](http://www.auditor.state.mo.us)

**IMPORTANT:** The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Atchison, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

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This audit of Atchison County was a financial and compliance audit of various county operating funds.

The audit includes some matters upon which the county should consider and take appropriate corrective action.

**Copies of the audit are available upon request.**

YELLOW SHEET

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## FINANCIAL SECTION



## State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL  
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS**

To the County Commission  
and  
Officeholders of Atchison County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Atchison County, Missouri, as of and for the years ended December 31, 1999 and 1998, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

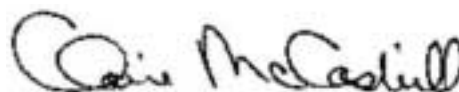
The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Atchison County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Atchison County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Atchison County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31,

1999 and 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated August 3, 2000, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill  
State Auditor

August 3, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Todd M. Schuler, CPA
In-Charge Auditor:	Todd Stoll
Audit Staff:	Tiffany Blew
	Renee' Alvarez
	Casey Henry
	Mark Heater



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of Atchison County, Missouri

We have audited the special-purpose financial statements of various funds of Atchison County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated August 3, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

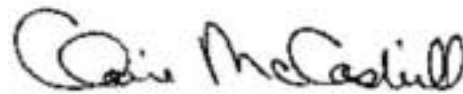
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Atchison County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Atchison County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not

necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the county in the accompanying Letter on Other Matters.

This report is intended for the information of the management of Atchison County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill  
State Auditor

August 3, 2000 (fieldwork completion date)

## Financial Statements

Exhibit A-1

ATCHISON COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 392,701	896,469	958,149	331,021
Special Road and Bridge	290,688	665,353	956,450	(409)
Assessment	9,779	109,547	116,076	3,250
Law Enforcement Training	919	7,048	5,011	2,956
Prosecuting Attorney Training	10,181	1,831	227	11,785
Landfill	65,908	3,856	3,696	66,068
CART	709,295	629,618	385,592	953,321
Emergency Preparedness	7,915	55,528	53,028	10,415
Crime Investigation	605	1,408	818	1,195
Local Emergency Planning Commission	6,390	2,472	3,059	5,803
County Road Rock	287,220	220,478	229,010	278,688
Off Highway Systems	0	560,638	536,097	24,541
Rest Home Improvement	128,658	27,714	405	155,967
Donations	516	18,964	2,964	16,516
Rest Home Bond	174,084	114,958	96,064	192,978
Domestic Violence	4,050	530	0	4,580
Circuit Clerk Interest	1,088	926	1,046	968
Recorder's Users Fee	2,901	3,069	1,480	4,490
Associate Circuit Division Interest	826	937	681	1,082
Prosecuting Attorney Bad Check	4,196	3,189	4,075	3,310
911	0	44,998	37,470	7,528
Sheriff's Civil Fees	8,531	4,763	5,165	8,129
Senate Bill 40	26,478	73,271	87,000	12,749
Health Center	174,213	190,932	196,548	168,597
Law Library	715	1,273	1,918	70
Total	\$ 2,307,857	3,639,770	3,682,029	2,265,598

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

ATCHISON COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 416,515	941,034	964,848	392,701
Special Road and Bridge	86,578	1,165,127	961,017	290,688
Assessment	2,013	107,777	100,011	9,779
Law Enforcement Training	1,081	4,719	4,881	919
Prosecuting Attorney Training	9,034	1,919	772	10,181
Landfill	65,345	3,289	2,726	65,908
CART	1,008,435	632,137	931,277	709,295
Emergency Preparedness	25,504	35,859	53,448	7,915
Crime Investigation	21,408	10,377	31,180	605
Local Emergency Planning Commission	5,556	2,439	1,605	6,390
County Road Rock	296,405	235,802	244,987	287,220
Off Highway Systems	(618)	603,696	603,078	0
Rest Home Improvement	121,405	43,358	36,105	128,658
Donations	130	386	0	516
Rest Home Bond	150,327	114,596	90,839	174,084
Domestic Violence	3,493	557	0	4,050
Circuit Clerk Interest	619	570	101	1,088
Recorder's Users Fee	656	3,048	803	2,901
Associate Circuit Division Interest	104	801	79	826
Prosecuting Attorney Bad Check	1,966	3,654	1,424	4,196
Sheriff's Civil Fees	2,096	6,435	0	8,531
Senate Bill 40	18,643	74,835	67,000	26,478
Health Center	152,809	236,174	214,770	174,213
Law Library	332	2,105	1,722	715
Total	\$ 2,389,836	4,230,694	4,312,673	2,307,857

The accompanying Notes to the Financial Statements are an integral part of this statement.



## Exhibit B

ATHCISON COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 GENERAL REVENUE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>RECEIPTS</b>						
Property taxes	\$ 387,575	346,300	(41,275)	328,340	347,695	19,355
Sales taxes	219,000	204,815	(14,185)	220,000	217,858	(2,142)
Intergovernmental	102,081	109,383	7,302	102,813	97,679	(5,134)
Charges for services	184,900	173,402	(11,498)	161,384	191,387	30,003
Interest	25,000	23,083	(1,917)	25,000	26,387	1,387
Other	26,550	39,486	12,936	29,125	31,338	2,213
Transfers in	9,000	0	(9,000)	29,200	28,690	(510)
Total Receipts	954,106	896,469	(57,637)	895,862	941,034	45,172
<b>DISBURSEMENTS</b>						
County Commission	79,370	75,855	3,515	56,960	56,726	234
County Clerk	87,300	74,389	12,911	70,832	63,073	7,759
Elections	6,300	6,119	181	25,000	13,531	11,469
Buildings and Grounds	204,571	45,382	159,189	205,291	63,488	141,803
Employee fringe benefits	142,000	132,192	9,808	134,200	124,784	9,416
County Treasurer	27,012	26,623	389	21,638	21,144	494
County Collector	53,945	53,132	813	50,936	51,067	(131)
Recorder of Deeds	12,738	12,529	209	12,255	11,580	675
Circuit Clerk	4,310	5,287	(977)	4,065	3,508	557
Associate Circuit Court	7,910	6,220	1,690	7,151	7,546	(395)
Court Administration	4,696	3,348	1,348	4,596	2,594	2,002
Public Administrator	16,975	14,357	2,618	17,575	12,734	4,841
Sheriff	176,974	154,968	22,006	211,436	203,293	8,143
Jail	101,000	92,551	8,449	93,626	93,805	(179)
Prosecuting Attorney	140,795	130,666	10,129	129,758	120,083	9,675
Juvenile Officer	17,393	14,647	2,746	23,072	21,995	1,077
County Coroner	13,050	10,559	2,491	16,100	10,894	5,206
Other	65,800	72,325	(6,525)	63,923	61,003	2,920
Public Health and Welfare	4,000	2,000	2,000	8,000	2,000	6,000
Transfers out	30,000	25,000	5,000	37,100	20,000	17,100
Emergency Fund	28,623	0	28,623	26,876	0	26,876
Total Disbursements	1,224,762	958,149	266,613	1,220,390	964,848	255,542
RECEIPTS OVER (UNDER) DISBURSEMENTS	(270,656)	(61,680)	208,976	(324,528)	(23,814)	300,714
CASH, JANUARY 1	392,701	392,701	0	416,515	416,515	0
CASH, DECEMBER 31	\$ 122,045	331,021	208,976	91,987	392,701	300,714

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit C

ATHCISON COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 383,582	401,298	17,716	400,242	405,187	4,945
Charges for services	18,000	22,040	4,040	0	21,516	21,516
Interest	4,500	11,547	7,047	8,350	5,347	(3,003)
Other	8,500	30,468	21,968	12,700	58,455	45,755
Transfers in	532,000	200,000	(332,000)	650,000	674,622	24,622
Total Receipts	946,582	665,353	(281,229)	1,071,292	1,165,127	93,835
DISBURSEMENTS						
Salaries	300,000	294,723	5,277	297,940	288,139	9,801
Employee fringe benefits	77,400	75,878	1,522	83,000	74,621	8,379
Supplies	98,450	75,912	22,538	100,060	95,147	4,913
Insurance	13,000	9,113	3,887	12,000	11,991	9
Road and bridge materials	178,000	133,249	44,751	186,200	196,422	(10,222)
Equipment repairs	120,000	122,086	(2,086)	95,000	106,592	(11,592)
Rentals	71,067	71,067	0	102,000	108,495	(6,495)
Equipment purchases	179,500	135,528	43,972	66,500	35,910	30,590
Other	4,100	38,894	(34,794)	5,100	43,700	(38,600)
Total Disbursements	1,041,517	956,450	85,067	947,800	961,017	(13,217)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(94,935)	(291,097)	(196,162)	123,492	204,110	80,618
CASH, JANUARY 1	290,688	290,688	0	86,578	86,578	0
CASH, DECEMBER 31	\$ 195,753	(409)	(196,162)	210,070	290,688	80,618

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit D

ATHCISON COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 ASSESSMENT FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 81,900	82,692	792	80,823	85,654	4,831
Interest	700	480	(220)	0	685	685
Other	1,300	1,375	75	0	1,438	1,438
Transfers in	17,000	25,000	8,000	37,100	20,000	(17,100)
Total Receipts	100,900	109,547	8,647	117,923	107,777	(10,146)
DISBURSEMENTS						
Assessor	110,673	116,076	(5,403)	119,650	100,011	19,639
Total Disbursements	110,673	116,076	(5,403)	119,650	100,011	19,639
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,773)	(6,529)	3,244	(1,727)	7,766	9,493
CASH, JANUARY 1	9,779	9,779	0	2,013	2,013	0
CASH, DECEMBER 31	\$ 6	3,250	3,244	286	9,779	9,493

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

ATCHISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	1,800	2,937	1,137	0	1,054	1,054
Charges for services	\$ 3,500	3,767	267	3,560	3,602	42
Interest	60	38	(22)	0	63	63
Other	0	306	306	0	0	0
Total Receipts	5,360	7,048	1,688	3,560	4,719	1,159
DISBURSEMENTS						
Mileage and training	5,600	5,011	589	4,100	4,881	(781)
Total Disbursements	5,600	5,011	589	4,100	4,881	(781)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(240)	2,037	2,277	(540)	(162)	378
CASH, JANUARY 1	919	919	0	1,081	1,081	0
CASH, DECEMBER 31	\$ 679	2,956	2,277	541	919	378

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

ATCHISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY TRAINING FUND

		Year Ended December 31,					
		1999			1998		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	1,500	1,354	(146)	2,000	1,459	(541)
Interest		400	477	77	400	460	60
Total Receipts		1,900	1,831	(69)	2,400	1,919	(481)
DISBURSEMENTS							
Mileage and training		2,500	227	2,273	2,300	772	1,528
Total Disbursements		2,500	227	2,273	2,300	772	1,528
RECEIPTS OVER (UNDER) DISBURSEMENTS		(600)	1,604	2,204	100	1,147	1,047
CASH, JANUARY 1		10,181	10,181	0	9,034	9,034	0
CASH, DECEMBER 31	\$	9,581	11,785	2,204	9,134	10,181	1,047

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit G

ATHCISON COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 LANDFILL FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 0	900	900	0	119	119
Intergovernmental	35	35	0	30	35	5
Interest	3,000	2,921	(79)	3,000	3,135	135
Other	0	0	0	25	0	(25)
Total Receipts	3,035	3,856	821	3,055	3,289	234
DISBURSEMENTS						
Equipment	600	0	600	500	0	500
Other	3,475	3,696	(221)	9,100	2,726	6,374
Total Disbursements	4,075	3,696	379	9,600	2,726	6,874
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,040)	160	1,200	(6,545)	563	7,108
CASH, JANUARY 1	65,908	65,908	0	65,345	65,345	0
CASH, DECEMBER 31	\$ 64,868	66,068	1,200	58,800	65,908	7,108

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit H

ATHCISON COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 CART FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 580,000	591,740	11,740	571,000	581,076	10,076
Interest	48,000	37,878	(10,122)	49,000	48,582	(418)
Other	0	0	0	0	2,479	2,479
Total Receipts	628,000	629,618	1,618	620,000	632,137	12,137
DISBURSEMENTS						
Salaries	85,754	90,997	(5,243)	80,000	85,754	(5,754)
Supplies	275	732	(457)	250	231	19
Operating expenses	51,500	49,722	1,778	92,529	92,058	471
Equipment	0	0	0	78,553	78,553	0
Other	30,000	13,141	16,859	30,000	24,681	5,319
Transfers out	500,000	231,000	269,000	650,000	650,000	0
Total Disbursements	667,529	385,592	281,937	931,332	931,277	55
RECEIPTS OVER (UNDER) DISBURSEMENTS	(39,529)	244,026	283,555	(311,332)	(299,140)	12,192
CASH, JANUARY 1	709,295	709,295	0	1,008,435	1,008,435	0
CASH, DECEMBER 31	\$ 669,766	953,321	283,555	697,103	709,295	12,192

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit I

ATHCISON COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 EMERGENCY PREPAREDNESS FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 5,000	6,410	1,410	5,275	5,275	0
Charges for services	50,100	48,228	(1,872)	40,250	29,666	(10,584)
Interest	900	890	(10)	1,700	918	(782)
Total Receipts	56,000	55,528	(472)	47,225	35,859	(11,366)
DISBURSEMENTS						
Salaries	31,157	31,229	(72)	29,045	29,158	(113)
Supplies	5,100	3,102	1,998	3,700	4,353	(653)
Equipment	0	0	0	12,500	0	12,500
Mileage and training	2,000	808	1,192	2,000	1,457	543
Other	19,000	17,889	1,111	18,400	18,480	(80)
Total Disbursements	57,257	53,028	4,229	65,645	53,448	12,197
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,257)	2,500	3,757	(18,420)	(17,589)	831
CASH, JANUARY 1	7,915	7,915	0	25,504	25,504	0
CASH, DECEMBER 31	\$ 6,658	10,415	3,757	7,084	7,915	831

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit J

ATHCISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CRIME INVESTIGATION FUND

		Year Ended December 31,					
		1999			1998		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Charges for services	\$	9,000	1,358	(7,642)	12,000	9,244	(2,756)
Interest		1,000	50	(950)	1,000	1,133	133
Total Receipts		10,000	1,408	(8,592)	13,000	10,377	(2,623)
DISBURSEMENTS							
County DARE program		1,500	226	1,274	1,500	1,456	44
Equipment		0	0	0	2,500	441	2,059
Other		500	592	(92)	500	593	(93)
Transfers out		7,000	0	7,000	28,200	28,690	(490)
Total Disbursements		9,000	818	8,182	32,700	31,180	1,520
RECEIPTS OVER (UNDER) DISBURSEMENTS		1,000	590	(410)	(19,700)	(20,803)	(1,103)
CASH, JANUARY 1		605	605	0	21,408	21,408	0
CASH, DECEMBER 31	\$	1,605	1,195	(410)	1,708	605	(1,103)

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit K

ATHCISON COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 LOCAL EMERGENCY PLANNING COMMISSION FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 2,000	2,193	193	3,000	2,184	(816)
Interest	200	279	79	100	255	155
Total Receipts	2,200	2,472	272	3,100	2,439	(661)
DISBURSEMENTS						
Supplies	200	0	200	200	164	36
Equipment	2,000	2,918	(918)	2,300	1,200	1,100
Training	4,000	141	3,859	500	241	259
Total Disbursements	6,200	3,059	3,141	3,000	1,605	1,395
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,000)	(587)	3,413	100	834	734
CASH, JANUARY 1	6,390	6,390	0	5,556	5,556	0
CASH, DECEMBER 31	\$ 2,390	5,803	3,413	5,656	6,390	734

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

ATHCISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
COUNTY ROAD ROCK FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Sales taxes	\$ 219,000	204,733	228,000	217,792	(10,208)	
Interest	17,000	13,157	14,000	17,089	3,089	
Other	0	2,588	0	921	921	
Total Receipts	236,000	220,478	242,000	235,802	(6,198)	
DISBURSEMENTS						
Road and bridge materials	235,000	229,010	215,000	244,987	(29,987)	
Total Disbursements	235,000	229,010	215,000	244,987	(29,987)	
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,000	(8,532)	27,000	(9,185)	(36,185)	
CASH, JANUARY 1	287,220	287,220	296,405	296,405	0	
CASH, DECEMBER 31	\$ 288,220	278,688	323,405	287,220	(36,185)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

ATHCISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
OFF HIGHWAY SYSTEM FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Intergovernmental	\$ 714,949	560,638	661,379	603,696	(57,683)	
Total Receipts	714,949	560,638	661,379	603,696	(57,683)	
DISBURSEMENTS						
Construction	681,349	536,097	629,740	578,456	51,284	
Transfers out	33,600	0	0	24,622	(24,622)	
Total Disbursements	714,949	536,097	629,740	603,078	26,662	
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	24,541	31,639	618	(31,021)	
CASH, JANUARY 1	0	0	(618)	(618)	0	
CASH, DECEMBER 31	\$ 0	24,541	31,021	0	(31,021)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit N

ATHCISON COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 REST HOME IMPROVEMENT FUND

		Year Ended December 31,					
		1999			1998		
				Variance Favorable (Unfavorable)			Variance Favorable (Unfavorable)
		Budget	Actual		Budget	Actual	
RECEIPTS							
Interest	\$	3,000	6,114	3,114	4,500	6,016	1,516
Lease		21,600	21,600	0	21,600	21,600	0
Other		0	0	0	0	15,742	15,742
Total Receipts		24,600	27,714	3,114	26,100	43,358	17,258
DISBURSEMENTS							
Maintenance		125,000	405	124,595	65,000	36,105	28,895
Total Disbursements		125,000	405	124,595	65,000	36,105	28,895
RECEIPTS OVER (UNDER) DISBURSEMENTS		(100,400)	27,309	127,709	(38,900)	7,253	46,153
CASH, JANUARY 1		128,658	128,658	0	121,405	121,405	0
CASH, DECEMBER 31		\$ 28,258	155,967	127,709	82,505	128,658	46,153

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

ATHCISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
DONATIONS FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Donations	\$ 7,500	18,964	0	386	386	
Total Receipts	7,500	18,964	0	386	386	
DISBURSEMENTS						
Other	8,000	2,964	130	0	130	
Total Disbursements	8,000	2,964	130	0	130	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(500)	16,000	(130)	386	516	
CASH, JANUARY 1	516	516	130	130	0	
CASH, DECEMBER 31	\$ 16	16,516	0	516	516	

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit P

ATHCISON COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 REST HOME BOND FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 8,500	9,333	833	8,000	8,996	996
Lease	105,600	105,625	25	105,600	105,600	0
Total Receipts	114,100	114,958	858	113,600	114,596	996
DISBURSEMENTS						
Debt service	96,275	96,064	211	90,200	90,839	(639)
Total Disbursements	96,275	96,064	211	90,200	90,839	(639)
RECEIPTS OVER (UNDER) DISBURSEMENTS	17,825	18,894	1,069	23,400	23,757	357
CASH, JANUARY 1	174,084	174,084	0	150,327	150,327	0
CASH, DECEMBER 31	\$ 191,909	192,978	1,069	173,727	174,084	357

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

ATHCISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
DOMESTIC VIOLENCE FUND

		Year Ended December 31,					
		1999			1998		
				Variance			Variance
		Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
RECEIPTS							
Charges for service	\$	400	345	(55)	400	382	(18)
Interest		180	185	5	125	175	50
Total Receipts		580	530	(50)	525	557	32
DISBURSEMENTS							
Transfers out		4,050	0	4,050	4,018	0	4,018
Total Disbursements		4,050	0	4,050	4,018	0	4,018
RECEIPTS OVER (UNDER) DISBURSEMENTS		(3,470)	530	4,000	(3,493)	557	4,050
CASH, JANUARY 1		4,050	4,050	0	3,493	3,493	0
CASH, DECEMBER 31		\$ 580	4,580	4,000	0	4,050	4,050

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit R

ATHCISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CIRCUIT CLERK INTEREST FUND

		Year Ended December 31,					
		1999			1998		
				Variance			Variance
				Favorable			Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Interest	\$	500	926	426	650	570	(80)
Total Receipts		500	926	426	650	570	(80)
DISBURSEMENTS							
Office supplies		1,500	1,046	454	500	101	399
Total Disbursements		1,500	1,046	454	500	101	399
RECEIPTS OVER (UNDER) DISBURSEMENTS		(1,000)	(120)	880	150	469	319
CASH, JANUARY 1		1,088	1,088	0	619	619	0
CASH, DECEMBER 31		\$ 88	968	880	769	1,088	319

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit S

ATHCISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
RECORDERS USERS FEE FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 2,900	2,918	4,000	2,974	(1,026)	
Interest	0	151	0	74	74	
Total Receipts	2,900	3,069	4,000	3,048	(952)	
DISBURSEMENTS						
Office supplies	3,000	1,480	1,520	803	717	
Total Disbursements	3,000	1,480	1,520	803	717	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(100)	1,589	2,480	2,245	(235)	
CASH, JANUARY 1	2,901	2,901	656	656	0	
CASH, DECEMBER 31	\$ 2,801	4,490	3,136	2,901	(235)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit T

ATHCISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
ASSOCIATE CIRCUIT DIVISION INTEREST FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 850	937	87	800	801	1
Total Receipts	850	937	87	800	801	1
DISBURSEMENTS						
Office supplies	1,600	681	919	782	79	703
Total Disbursements	1,600	681	919	782	79	703
RECEIPTS OVER (UNDER) DISBURSEMENTS	(750)	256	1,006	18	722	704
CASH, JANUARY 1	826	826	0	104	104	0
CASH, DECEMBER 31	\$ 76	1,082	1,006	122	826	704

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit U

ATHCISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY BAD CHECK FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 3,500	3,189	1,500	3,654	2,154	
Total Receipts	3,500	3,189	1,500	3,654	2,154	
DISBURSEMENTS						
Office equipment	3,100	1,280	1,600	1,424	176	
Other	2,650	2,795	0	0	0	
Total Disbursements	5,750	4,075	1,600	1,424	176	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,250)	(886)	(100)	2,230	2,330	
CASH, JANUARY 1	4,196	4,196	1,966	1,966	0	
CASH, DECEMBER 31	\$ 1,946	3,310	1,866	4,196	2,330	

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit V

ATHCISON COUNTY, MISSOURI  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 911 FUND

	Year Ended December 31,		
	1999		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Sales taxes	\$ 48,000	13,789	(34,211)
Interest	350	209	(141)
Transfers in	0	31,000	31,000
Total Receipts	48,350	44,998	(3,352)
DISBURSEMENTS			
Salaries	15,206	0	15,206
Office expenditures	100	0	100
Equipment	40,000	0	40,000
Consulting fee	30,000	37,470	(7,470)
Total Disbursements	85,306	37,470	47,836
RECEIPTS OVER (UNDER) DISBURSEMENTS	(36,956)	7,528	44,484
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ (36,956)	7,528	44,484

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit W

ATHCISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF'S CIVIL FEES

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for service	\$ 650	4,347	8,600	6,435	(2,165)	
Interest	0	416	0	0	0	
Total Receipts	650	4,763	8,600	6,435	(2,165)	
DISBURSEMENTS						
Sheriff	6,900	5,165	6,960	0	6,960	
Total Disbursements	6,900	5,165	6,960	0	6,960	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,250)	(402)	1,640	6,435	4,795	
CASH, JANUARY 1	8,531	8,531	2,096	2,096	0	
CASH, DECEMBER 31	\$ 2,281	8,129	3,736	8,531	4,795	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit X

ATHCISON COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SENATE BILL 40 FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Property taxes	\$ 73,300	72,007	61,750	72,040	10,290	
Interest	2,000	857	2,400	2,054	(346)	
Other	700	407	700	741	41	
Total Receipts	76,000	73,271	64,850	74,835	9,985	
DISBURSEMENTS						
Contract services	70,000	87,000	68,000	67,000	1,000	
Total Disbursements	70,000	87,000	68,000	67,000	1,000	
RECEIPTS OVER (UNDER) DISBURSEMENTS	6,000	(13,729)	(3,150)	7,835	10,985	
CASH, JANUARY 1	26,478	26,478	18,643	18,643	0	
CASH, DECEMBER 31	\$ 32,478	12,749	15,493	26,478	10,985	

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit Y

ATHCISON COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 HEALTH CENTER

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 36,000	36,040	40	31,000	36,414	5,414
Intergovernmental	149,000	133,816	(15,184)	163,500	180,037	16,537
Charges for services	20,000	11,524	(8,476)	19,000	11,182	(7,818)
Interest	8,000	8,671	671	6,000	7,607	1,607
Other	1,000	881	(119)	1,000	934	(66)
Total Receipts	214,000	190,932	(23,068)	220,500	236,174	15,674
DISBURSEMENTS						
Salary	136,000	129,168	6,832	108,098	120,302	(12,204)
Office expense	15,000	13,240	1,760	10,000	13,449	(3,449)
Equipment and building	7,000	4,024	2,976	7,000	6,111	889
Mileage and training	2,500	2,910	(410)	2,000	1,915	85
Other professional services	32,500	19,089	13,411	60,000	36,143	23,857
Medical supplies	14,000	21,509	(7,509)	26,000	27,788	(1,788)
Other	7,000	6,608	392	4,500	9,062	(4,562)
Total Disbursements	214,000	196,548	17,452	217,598	214,770	2,828
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(5,616)	(5,616)	2,902	21,404	18,502
CASH, JANUARY 1	174,213	174,213	0	152,809	152,809	0
CASH, DECEMBER 31	\$ 174,213	168,597	(5,616)	155,711	174,213	18,502

The accompanying Notes to the Financial Statements are an integral part of this statement.



## Notes to the Financial Statements

ATCHISON COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Atchison County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Senate Bill 40 Board, or Health Center Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed by warrant or in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1999, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt a formal budget for the Law Library Fund for the years ended December 31, 1999 and 1998.

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Special Road and Bridge Fund	1998
Assessment Fund	1999
Law Enforcement Training Fund	1998
County Road Rock Fund	1998
Rest Home Bond Fund	1998
Senate Bill 40 Fund	1999

Section 50.740, RSMo 1994, prohibits expenditures in excess of the approved budgets.

Although Section 50.740, RSMo 1994, requires a balanced budget, a deficit balance was budgeted in the 911 Fund for the year ended December 31, 1999.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements for the years ended December 31, 1999 and 1998, did not include the Law Library Fund.

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1999, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial

institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's, Health Center Board, and Senate Bill 40 Board deposits at December 31, 1999 and 1998, were entirely covered by federal depositary insurance or by collateral securities held by the county's, Health Center Board's, or Senate Bill 40 Board's custodial bank in the county's, Health Center Board's, or Senate Bill 40 Board's name.

## Supplementary Schedule

## Schedule

ATCHISON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1999	1998
U. S. DEPARTMENT OF AGRICULTURE				
Direct Program:				
10.069	Conservation Reserve Program	N/A	8,414	7,868
Passed through state:				
Department of Health -				
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	ER0045-9102	18,317	0
	Program Total	ER0045-8102	0	22,726
			18,317	22,726
U.S. DEPARTMENT OF DEFENSE				
Passed through state:				
Office of Administration -				
12.112	Payments to States in Lieu of Real Estate Taxes	N/A	2,925	10,895
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state Highway and Transportation Commission:				
20.205	Highway Planning and Construction	BRO-003 (12)	0	329,970
		BRO-003 (13)	231,383	12,886
		BRO-003 (14)	0	248,645
		BRO-003 (16)	21,022	0
		BRO-003 (17)	283,692	11,577
	Program Total		536,097	603,078
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration -				
39.003	Donation of Federal Surplus Personal Property	N/A	1,250	1,832
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Passed through state Department of Public Safety:				
83.534	Emergency Management - State and Local Assistance	N/A	6,410	5,275

## Schedule

ATCHISON COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1999	1998
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
Department of Health -				
93.268	Immunization Grants	N/A	9,128	12,374
		PG0064-9102IAP	730	0
		PG0064-8102IAP	0	4,025
	Program Total		<u>9,858</u>	<u>16,399</u>
93.919	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	ERS161-00020	9,898	12,189
93.991	Preventive Health and Health Services Block Grant	N/A	109	321
		N/A	0	19,709
	Program Total		<u>109</u>	<u>20,030</u>
93.994	Maternal and Child Health Services Block Grant to the States	N/A	543	1,125
		ER0146-9102MCH	15,353	0
		ER0146-8102MCH	0	12,374
		ER0175-9213FP	4,390	0
		ER0175-8213FP	0	16,434
	Program Total		<u>20,286</u>	<u>29,933</u>
	Total Expenditures of Federal Awards		<u>\$ 613,564</u>	<u>730,225</u>

N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

## Notes to the Supplementary Schedule



ATCHISON COUNTY, MISSOURI  
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Atchison County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals . . . .

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Donation of Federal Surplus Personal Property Program (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

Of the amounts for Immunization Grants (CFDA number 93.268), \$9,128 and \$12,374 represent the original acquisition cost of other vaccines purchased by the Centers for Disease Control but distributed to the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. The amounts for the Preventive Health and Health Services Block Grant (CFDA number 93.991), \$109 and \$321 represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. Of the amounts for the Maternal and Child Health Services Block Grant to the States (CFDA number 93.994), \$543 and \$1,125 also represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. The remaining pass-through amounts for Immunization Grants and the Maternal and Child Health Services Block Grant to the States represent cash disbursements.

2. Subrecipients

The county provided no federal awards to subrecipients during the years ended December 31, 1999 and 1998.

FEDERAL AWARDS -  
SINGLE AUDIT SECTION

## State Auditor's Report



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the County Commission  
and  
Officeholders of Atchison County, Missouri

Compliance

We have audited the compliance of Atchison County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 1999 and 1998. The county's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

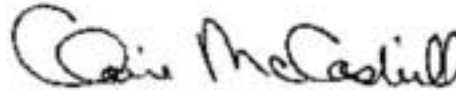
In our opinion, Atchison County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the years ended December 31, 1999 and 1998.

## Internal Control Over Compliance

The management of Atchison County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of Atchison County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill", is positioned above the printed name and title.

Claire McCaskill  
State Auditor

August 3, 2000 (fieldwork completion date)

Schedule

ATCHISON COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
YEARS ENDED DECEMBER 31, 1999 and 1998

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness identified?        yes   x   no

Reportable condition identified that is  
not considered to be a material weakness?        yes   x   none reported

Noncompliance material to the financial statements  
noted?        yes   x   no

Federal Awards

Internal control over major program:

Material weakness identified?        yes   x   no

Reportable condition identified that is  
not considered to be a material weakness?        yes   x   none reported

Type of auditor's report issued on compliance for  
major program: Unqualified

Any audit findings disclosed that are required to be  
reported in accordance with Section .510(a) of OMB  
Circular A-133?        yes   x   no

Identification of major program:

CFDA or Other Identifying Number	<u>Program Title</u>
20.205	Highway Planning and Construction



Dollar threshold used to distinguish between Type A  
and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? ☐ yes ☒ no

## **Section II - Financial Statement Findings**

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

## **Section III - Federal Award Findings and Questioned Costs**

This section includes no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*

ATCHISON COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior audit report issued for the two years ended December 31, 1997, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings  
in Accordance With OMB Circular A-133

ATCHISON COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

Our prior audit report issued for the two years ended December 31, 1997, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

## SECTION ON OTHER MATTERS

## ATCHISON COUNTY, MISSOURI LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Atchison County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated August 3, 2000. We also have audited the compliance of Atchison County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 1999 and 1998, and have issued our report thereon dated August 3, 2000.

We did not review the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be reviewed and reported on during the state auditor's next scheduled audit of the county.

This Letter on Other Matters presents matters other than the findings, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These matters resulted from our audits of the special-purpose financial statements of Atchison County and of its compliance with the types of compliance requirements applicable to its major federal program but does not meet the criteria for inclusion in the written reports on compliance and on internal control over financial reporting or compliance that are required for audits performed in accordance with *Government Auditing Standards* and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Nevertheless, the county should consider these matters and take appropriate corrective action.

### 1. Schedule of Expenditures of Federal Awards

For the two years ended December 31, 1999 and 1998, the county reported revenues but failed to report expenditures on the Schedule of Expenditures of Federal Awards.

### 2. Budgeting

At December 31, 1999, the Special Road and Bridge Fund had a negative cash balance of \$409. In addition, a deficit balance was budgeted for the 911 Fund in 1999 and disbursements were made in excess of approved budgets for some other funds.

### 3. Health Center Controls and Procedures

Accounting and bookkeeping duties were not adequately segregated and supervisory review of accounting duties was not performed. Numerous bookkeeping errors were noted during our review, including items not being posted accurately to the cash receipt ledger and misclassifications of revenues and expenditures.

Deposits were not made on a timely basis. The Health Center Administrator indicated deposits were made one time per week.

Voided receipt slips and checks were not always maintained and the numerical sequence of receipt slips was not accounted for.

Budgets prepared by the Health Center were inaccurate. Cash reconciliations in the budget were inaccurate and cash amounts did not reconcile to the book balances maintained by the Health Center.

The Health Center did not adequately monitor expenditures and track program costs of the Comprehensive Family Planning Program, resulting in non-compliance with the program contract.

During the two years ended December 31, 1999 and 1998, the Health Center Administrator was paid \$3,058 for annual leave earned but not taken. During this period the Health Center Administrator used 31.5 days of sick leave, while only using 5 days of annual leave. The Board's personnel policy does not authorize payment of accrued annual leave.

The Health Center Board does not review or approve the timesheets or leave records of the Health Center Administrator.

This Letter on Other Matters is intended for the information of the management of Atchison County, Missouri, and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.